

Filing Status: ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☒ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶ [REDACTED]

Your first name and middle initial Katherine M		Last name Porter	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]			Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]			State CA
Foreign country name			Foreign postal code
Foreign province/state/county			Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ☒ If qualifies for (see instructions): Child tax credit	Credit for other dependents
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	☒	☐
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	☒	☐
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	☐	☐
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	☐	☐

If more than four dependents, see instructions and check here ▶ ☐

Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately: \$12,550 • Married filing jointly or Qualifying widow(er): \$25,100 • Head of household: \$18,800 • If you checked any box under Standard Deduction, see instructions.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		152,934.
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
	8	Other income from Schedule 1, line 10	8	5,223.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	158,157.
	10	Adjustments to income from Schedule 1, line 26	10	70.
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	158,087.
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	19,666.
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	19,666.
	13	Qualified business income deduction from Form 8895 or Form 8895-A	13	1,031.
14	Add lines 12c and 13	14	20,697.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	137,390.	

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4872 3 ☐	16	25,543.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	25,543.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 6	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	25,543.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,687.
24	Add lines 22 and 23. This is your total tax	24	27,230.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	24,625.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	24,625.
26	2021 estimated tax payments and amount applied from 2020 return	26	1,546.
27a	Earned income credit (EIC) ☐ NO	27a	
Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ☐			
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	2,000.
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	2,000.
33	Add lines 25d, 26, and 32. These are your total payments	33	26,171.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	941.
35a	Amount of line 34 you want refunded to you. If Form 8886 is attached, check here ☐	35a	941.
Direct deposit?	b Routing number ☐ Type: ☒ Checking ☐ Savings		
See instructions.	d Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	
You Owe	38 Estimated tax penalty (see instructions)	38	

If you have a qualifying child, attach Sch. EIC.

Refund

Direct deposit?
See instructions.

Amount
You OweThird Party
Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No

Designee's
name

Phone
no.

Personal Identification
Number (PIN)

Sign
Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity
Protection PIN, enter it here
(see inst.)

Joint return?
See instructions.
Keep a copy for
your records.

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an
Identity Protection PIN, enter it here
(see inst.)

Photo no.

Email address

Paid
Preparer
Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☐ Self-employed

Firm's name **Self-Prepared**

Phone no.

Firm's address

Firm's EIN

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
Katherine M Porter

Your social security number

Part 1 Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	5,223.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	5,223.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	70.
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions)		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	70.

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021Attachment
Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Katherine M Porter

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	140.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	1,547.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ►	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
r	Any other taxes. List type and amount ►	17r	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Additional tax from Schedule 8812	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	1,687.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

Go to www.irs.gov/ScheduleA for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2021

Attachment
Sequence No. 07

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Katherine M Porter

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040 or 1040-SR, line 11	2	158,087.
3	Multiply line 2 by 7.5% (0.075)	3	11,857.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	11,339.
	b State and local real estate taxes (see instructions)	5b	7,109.
	c State and local personal property taxes	5c	23.
	d Add lines 5a through 5c	5d	18,471.
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000.
	6 Other taxes. List type and amount	6	
	7 Add lines 5e and 6	7	10,000.
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐		
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	9,576.
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	
	d Mortgage insurance premiums (see instructions)	8d	
	e Add lines 8a through 8d	8e	9,576.
	9 Investment interest. Attach Form 4952 if required. See instructions	9	
	10 Add lines 8e and 9	10	9,576.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12	90.
	13 Carryover from prior year	13	
	14 Add lines 11 through 13	14	90.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16 Other—from list in instructions. List type and amount	16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a	17	19,666.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2021

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Name of proprietor Katherine M Porter		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Author	B Enter code from instructions 7 1 1 5 1 0	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.) [REDACTED]	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No		
H If you started or acquired this business during 2021, check here ☐		
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No		
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	5,223.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	5,223.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	5,223.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	5,223.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	23
16 Interest (see instructions):		24 Travel and meals:	
a Mortgage (paid to banks, etc.)	16a	a Travel	24a
b Other	16b	b Deductible meals (see instructions)	24b
17 Legal and professional services	17	25 Utilities	25
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	26 Wages (less employment credits)	26
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27a Other expenses (from line 48)	27a
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	b Reserved for future use	27b
31 Net profit or (loss). Subtract line 30 from line 29. * If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. * If a loss, you must go to line 32.	31		5,223.
32 If you have a loss, check the box that describes your investment in this activity. See instructions. * If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. * If you checked 32b, you must attach Form 6198. Your loss may be limited.		32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	
44	Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

48	Total other expenses. Enter here and on line 27a	48

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2021

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Katherine M Porter

Social security number of person
with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit (or loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit (or loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2

5,223.

3 Combine lines 1a, 1b, and 2

3

5,223.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

4a

4,823.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue

4c

4,823.

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

0.

6 Add lines 4c and 5b

6

4,823.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021

7

142,800

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11

8a

142,800.

b Unreported tips subject to social security tax from Form 4137, line 10

8b

c Wages subject to social security tax from Form 8919, line 10

8c

d Add lines 8a, 8b, and 8c

8d

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)

10

11 Multiply line 6 by 2.9% (0.029)

11

140.

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4

12

140.

13 Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15

13

70.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$8,820, or (b) your net farm profits² were less than \$6,367.

14 Maximum income for optional methods

14

8,820

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5,880. Also, include this amount on line 4b above

15

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$6,367 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14

16

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

17

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Child and Dependent Care ExpensesDepartment of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/Form2441 for instructions and the latest information.



OMB No. 1545-0074

2021Attachment
Sequence No. 21

Name(s) shown on return

Katherine M Porter

Your social security number

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the Instructions under "Married Persons Filing Separately." If you meet these requirements, check this box ☐

B For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box ☒

Part I Persons or Organizations Who Provided the Care—You must complete this part.If you have more than three care providers, see the instructions and check this box ☐

(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee (see instructions)	(e) Amount paid (see instructions)
Anthony Falcone			☒	5,292.38
Catalyst Family Inc.			☐	2,307.
Adrienne Domash			☒	2,123.35

Did you receive dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)
First Last		
		10,739.

3 Add the amounts in column (c) of line 2. Don't enter more than \$8,000 if you had one qualifying person or \$16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31

4 Enter your earned income. See instructions

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4

6 Enter the smallest of line 3, 4, or 5

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

• If line 7 is \$125,000 or less, enter .50 on line 8.

• If line 7 is over \$125,000 and no more than \$438,000, see the instructions for line 8 for the amount to enter.

• If line 7 is over \$438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.

9a Multiply line 6 by the decimal amount on line 8

b If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10

10 Add lines 9a and 9b and enter the result. If you checked the box on line B above, this is your refundable credit for child and dependent care expenses; enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11

11 Nonrefundable credit for child and dependent care expenses. If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2

3	
4	
5	0.
6	
7	
8	X
9a	
9b	
10	
11	

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2021. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	10,500.
13	Enter the amount, if any, you carried over from 2020 and used in 2021. See instructions	13	0.
14	If you forfeited or carried over to 2022 any of the amounts reported on line 12 or 13, enter the amount. See instructions	14	0.
15	Combine lines 12 through 14. See instructions	15	10,500.
16	Enter the total amount of qualified expenses incurred in 2021 for the care of the qualifying person(s)	16	10,739.
17	Enter the smaller of line 15 or 16	17	10,500.
18	Enter your earned income. See instructions	18	158,087.
19	Enter the amount shown below that applies to you. * If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 8). * If married filing separately, see instructions. * All others, enter the amount from line 18.	19	158,087.
20	Enter the smallest of line 17, 18, or 19	20	10,500.
21	Enter \$10,000 (\$5,250 if married filing separately and you were required to enter your spouse's earned income on line 18). If you entered an amount on line 13, add it to the \$10,500 or \$5,250 amount you enter on line 21. However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	10,500.
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☒ No. Enter -0-. ☐ Yes. Enter the amount here	22	0.
23	Subtract line 22 from line 15	23	10,500.
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0.
25	Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-	25	10,500.
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. On the dotted line next to Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a, enter "DCB"	26	0.

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$8,000 (\$16,000 if two or more qualifying persons)	27	8,000.
28	Add lines 24 and 25	28	10,500.
29	Subtract line 28 from line 27. If zero or less, stop. You can't take the credit. Exception. If you paid 2020 expenses in 2021, see the instructions for line 9b	29	-2,500.
30	Complete line 2 on page 1 of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	

SCHEDULE H
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.

▶ Go to www.irs.gov/ScheduleH for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 44

Name of employer

Social security number

Employer identification number

Katherine M Porter

Calendar year taxpayers having no household employees in 2021 don't have to complete this form for 2021.

A Did you pay any one household employee cash wages of \$2,300 or more in 2021? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☒ **Yes.** Skip lines B and C and go to line 1a.

☐ **No.** Go to line B.

B Did you withhold federal income tax during 2021 for any household employee?

☐ **Yes.** Skip line C and go to line 7.

☐ **No.** Go to line C.

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2020 or 2021 to all household employees? (Don't count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Don't file this schedule.

☐ **Yes.** Skip lines 1a-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1a Total cash wages subject to social security tax	1a	8,432.	
b Qualified sick and family wages for leave taken before April 1, 2021, included on line 1a	1b	0.	
2a Social security tax. Multiply line 1a by 12.4% (0.124)	2a	1,046.	
b Employer share of social security tax on qualified sick and family leave wages for leave taken before April 1, 2021. Multiply line 1b by 6.2% (0.062)	2b	0.	
c Total social security tax. Subtract line 2b from line 2a	2c	1,046.	
3 Total cash wages subject to Medicare tax	3	8,432.	
4 Medicare tax. Multiply line 3 by 2.9% (0.029)	4	245.	
5 Total cash wages subject to Additional Medicare Tax withholding	5		
6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6		
7 Federal income tax withheld, if any	7	205.	
8a Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a	1,496.	
b Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b	0.	
c Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8c	0.	
d Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	8d	1,496.	
e Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8e	0.	
f Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8f	0.	
g Qualified sick leave wages for leave taken before April 1, 2021	8g		
h Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	8h		
i Qualified family leave wages for leave taken before April 1, 2021	8i		
j Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	8j		
k Qualified sick wages for leave taken after March 31, 2021	8k		
l Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	8l		
m Qualified family leave wages for leave taken after March 31, 2021	8m		
n Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	8n		

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2020 or 2021 to all household employees? (Don't count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.

☒ **Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"	10 X	
11 Did you pay all state unemployment contributions for 2021 by April 18, 2022? Fiscal year filers, see instructions	11 X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12 X	

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶ CA	
14 Contributions paid to your state unemployment fund	14 126.
15 Total cash wages subject to FUTA tax	15 8,432.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16 51.

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					

18 Totals	18
19 Add columns (g) and (h) of line 18	19
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20
21 Multiply line 20 by 6.0% (0.06)	21
22 Multiply line 20 by 5.4% (0.054)	22
23 Enter the smaller of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) ☐	23
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25 1,496.
26 Add line 16 (or line 24) and line 25	26 1,547.
27 Are you required to file Form 1040? ☒ Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e, on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. Don't complete Part IV below. ☐ No. You may have to complete Part IV. See instructions for details.	

Part IV Address and Signature — Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature	Date
Paid Preparer Use Only	
Print/Type preparer's name	Preparer's signature
Date	Check ☐ if self-employed
Firm's name ▶ Self-Prepared	PTIN
Firm's address ▶	Firm's EIN ▶
	Phone no.

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service (95)

Name(s) shown on return:

Katherine M Porter

Your social security number

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	158,087.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	158,087.
4a	Number of qualifying children under age 18 with the required social security number	4a	2.
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	0.
c	Subtract line 4b from line 4a	4c	2.
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet; otherwise, enter -0-	5	4,000.
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.	6	0.
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000.
10	Subtract line 9 from line 8. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	4,000.
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☒ B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	0.
b	Subtract line 14a from line 12	14b	4,000.
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0.
d	Enter the smaller of line 14a or line 14c	14d	0.
e	Add lines 14b and 14d	14e	4,000.
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-. Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	14f	2,000.
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	2,000.
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	0.
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	2,000.

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 08/22 1040-0202p

Schedule 8812 (Form 1040) 2021

Part I-C Filers Who Do Not Check a Box on Line 13**Caution:** If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the Credit Limit Worksheet A	15a	
b	Enter the smaller of line 12 or line 15a	15b	
Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.			
1. You are not filing Form 2555.			
2. Line 4a is more than zero.			
3. Line 12 is more than line 15a.			
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-.	15e	
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	15g	
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h	

Part II-A Additional Child Tax Credit (use only if completing Part I-C)**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a	
b	Number of qualifying children under 18 with the required social security number	16b	
Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27			
TIP: The number of children you use for this line is the same as the number of children you used for line 4a.			
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Noncombatable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500?	19	
☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result.			
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
Next, on line 16b, is the amount \$4,200 or more?			
☐ No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.			

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25	26	
Next, enter the smaller of line 17 or line 26 on line 27.			

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	
-----------	-------------------------------	-----------	--

Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax.	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line. Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status: • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40	

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.**2021**Attachment
Sequence No. **55**

Name(s) shown on return:

Katherine M Porter

Your taxpayer identification number

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

i	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Katherine M Porter		5,153.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	5,153.
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	5,153.
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	1,031.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1,031.
11	Taxable income before qualified business income deduction (see instructions)	11	138,421.
12	Net capital gain (see instructions)	12	0.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	138,421.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	27,684.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	1,031.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

REV 04/22/21

Form **8995** (2021)